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26 December 2000

Jane E. Henney, M. D., Commissioner  
United States Food and Drug Administration  
5600 Fishers Lane  
Rockville, MD 20857-0001

Dear Dr. Henney

In regard to the proposed new format for prescription drug labeling, I strongly urge that you require the labeling to be set in a Roman type face for optimal legibility. This will be an important improvement over the annoying long-standing practice of pharmaceutical companies of setting this labeling in sans-serif type of inferior legibility.

I believe that if you consult specialists in typography or book printers or publishers they will confirm the superior legibility of Roman type. It is almost always chosen for books and newspapers. Sans-serif types are used for text in advertising to make it look modern and stylish, but they are appropriate only where appearance is more important than legibility. Apparently the pervasive influence of advertising has over the years led to the ill-considered adoption of sans-serif types in applications where their inferior legibility is a significant drawback. The United States Internal Revenue Service has for many years used sans-serif type for the Form 1040 Instructions. Last year the IRS switched to a Roman type. You can see the improvement in legibility in the enclosed samples.

According to the FDA web site, the purpose of the new labeling is to make the information "easier to find, read and use." For the FDA to continue to permit the use of type of inferior legibility would I think be inconsistent with this objective.

Sincerely

C. Dennis Thron MD

C. Dennis Thron, M. D.

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1998

**Lines 20a and 20b****Social Security Benefits**

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 1998. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

To find out if any of your benefits are taxable, you will first need to complete Form 1040, lines 21, 23, and 25 through 31a, and figure any amount to be entered on the dotted line next to line 32. Then, complete the worksheet on the next page. However, do not use the worksheet if any of the following apply.

- You made contributions to a traditional IRA for 1998 and you were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.

- You repaid any benefits in 1998 and your total repayments (box 4) were more than your total benefits for 1998 (box 3). None of your benefits are taxable for 1998. In addition, you may be able to take an itemized deduction for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.

- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

1999

**Lines 20a and 20b****Social Security Benefits**

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 1999. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the worksheet on page 25 to see if any of your benefits are taxable.

**Exceptions. Do not** use the worksheet on page 25 if any of the following apply.

- You made contributions to a traditional IRA for 1999 and you were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.

- You repaid any benefits in 1999 and your total repayments (box 4) were more than your total benefits for 1999 (box 3). None of your benefits are taxable for 1999. In addition, you may be able to take an itemized deduction for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.

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